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inform himself on British finances than those of the United States. This volume is, however, a valuable addition to the available material. The author's intimate acquaintance with the English Treasury has especially qualified him for his task and he has performed it thoroughly. Each branch of the work is handled in a separate chapter.

The author has himself indicated the main criticisms which may be passed upon his work in the statement which he makes in the preface: "The present work is too condensed to be interesting. It must suffice for the present if it is found to be useful."

E. M. P.

*Proceedings of the Eighth Annual Conference under the Auspices of the National Tax Association held at Denver, Colo., Sept. 8-11, 1914.* Pp. 499. Madison: National Tax Association, 1915.

At this conference the federal income tax and land taxation in western Canada received special attention. Other papers were of a rather miscellaneous nature with the emphasis somewhat on problems in the western states. Important reports were presented by the committee on double taxation and situs for purposes of taxation and by the committee on increase in public expenditures.

E. M. P.

TANGORRA, VINCENZO. *Trattate di Scienza della Finanza*. Vol. I. Pp. xxxii, 884. Price, L. 20. Milano: Societa Editrice Libraria, 1915.

This volume is divided into seven books. The first two consider the general theory of public finance and public expenditures, and the remaining five introduce the subject of public income.

E. M. P.

WEBER, ADOLF. *Depositenbanken und Spekulationsbanken*. Pp. xvi, 375. Price, 10 M. München: Verlag von Duncker and Humblot, 1915.

In this second and revised edition relatively few changes have been made. The old arrangement of subject matter has been retained and very few of the author's conclusions have been modified. Further study by the author and the investigations of others have merely confirmed the opinions expressed in 1902.

E. M. P.

## SOCIOLOGY AND SOCIAL PROBLEMS

### *Reviews*

BLACKMAR, FRANK W. and GILLIN, JOHN LEWIS. *Outlines of Sociology*. Pp. viii, 586. Price, \$2.00. New York: The Macmillan Company, 1915.

This work is really an enlarged edition of an earlier work, Blackmar's *Elements of Sociology*, which it follows essentially in scheme of division and method of treatment. There are seven parts to the book, treating of the nature and import of sociology, social evolution, socialization and social control, social ideals and social control, social pathology, methods of social investigation, and the

history of sociology in the order named. The divisions suggest roughly the character of the material discussed. The authors have aimed to make the book meet the requirements of a text for college teachers and the needs of the general reader interested in the subject. Each chapter is followed by a small number of references to supplementary reading and a list of questions and exercises.

In designing a text for elementary college requirements and the use of the general reader, the authors have done their work well. There is a good deal of illustrative material, concrete and easily understood by the average student, and it is fairly well arranged. This quality of concreteness is a commendable feature. The book does not meet the needs of the advanced student since it contains nothing distinctively new or original. Giddings' definition of sociology is followed pretty closely and some material is borrowed from Ross. The authors make no claim to completeness of treatment. The reader is directed along the general lines of the development of sociology and certain movements of society and the laws which govern them. The book fulfills in a fairly satisfactory way the stated purpose of the authors, which is a useful and timely one.

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#### *Notes*

ELDRIDGE, SEBA. *Problems of Community Life*. Pp. ix, 180. Price, \$1.10. New York: Thomas Y. Crowell Company, 1915.

*Papers and Proceedings of the Ninth Annual Meeting of the American Sociological Society on Freedom of Communication held at Princeton, N. J., December 28-31, 1914*. Pp. vi, 202. Price, \$1.50. Chicago: Chicago University Press, 1915.

REED, SUSAN MARTHA. *Church and the State, 1691-1740*. Pp. 208. Price, \$1.05. Urbana: University of Illinois, 1914.

TRAWICK, A. M. (Ed.) *The New Voice in Race Adjustments*. Pp. vi, 230. Price, 75 cents. New York: Student Volunteer Movement, 1914.

### POLITICAL AND GOVERNMENTAL PROBLEMS

#### *Reviews*

HAYES, HAMMOND V. *Public Utilities: Their Fair Present Value and Return*. Pp. viii, 207. Price, \$2.00. New York: D. Van Nostrand Company, 1915.

This volume was intended to supplement the work by the same author on *Public Utilities: Their Cost New and Depreciation*. It is not an authoritative discussion as to the principles and methods that have been applied by the railway and public service commissions, with footnote references to their decisions, such as Whitten's *Valuation of Public Service Corporations* or Reeder's *Validity of Rate Regulation*. On the contrary, it is a clear, well-argued, mature presentation of